

EXHIBIT B

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION CORPORATION, Plaintiff-Applicant, v. BERNARD L. MADOFF INVESTMENT SECURITIES LLC, Defendant.	Adv. Pro. No. 08-01789 (SMB) SIPA LIQUIDATION (Substantively Consolidated)
In re: BERNARD L. MADOFF, Debtor.	
IRVING H. PICARD, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC, Plaintiff, v. STEVEN J. LIFTON, Defendant.	Adv. Pro. No. 10-05087 (SMB)

JUDGMENT PURSUANT TO STIPULATION

Pursuant to the stipulation of the parties, judgment is entered in favor of Plaintiff Irving H. Picard, Trustee for the Substantively Consolidated Liquidation of Bernard L. Madoff Investment Securities LLC under the Securities Investor Protection Act, 15 U.S.C. § 78aaa et seq., and the estate of Bernard L. Madoff, against Steven J. Lifton in the amount of One Million Three Hundred Fifty Thousand United States Dollars (\$1,350,000).

Dated: _____

HONORABLE STUART M. BERNSTEIN
UNITED STATES BANKRUPTCY JUDGE